

Durham Research Online

Deposited in DRO:

23 February 2017

Version of attached file:

Accepted Version

Peer-review status of attached file:

Peer-reviewed

Citation for published item:

Green, Adrian (2015) 'Learning the tricks of the Northumberland hearth tax.', in A Northumbrian miscellany : historical essays in memory of Constance M. Fraser. Newcastle upon Tyne: Association of Northumberland Local History Societies, pp. 106-122.

Further information on publisher's website:

<http://www.twhf.co.uk/pages/members/alliance-members-pages/association-of-northumberland-local-history-societies.php>

Publisher's copyright statement:

Additional information:

Use policy

The full-text may be used and/or reproduced, and given to third parties in any format or medium, without prior permission or charge, for personal research or study, educational, or not-for-profit purposes provided that:

- a full bibliographic reference is made to the original source
- a [link](#) is made to the metadata record in DRO
- the full-text is not changed in any way

The full-text must not be sold in any format or medium without the formal permission of the copyright holders.

Please consult the [full DRO policy](#) for further details.

LEARNING THE TRICKS OF THE NORTHUMBERLAND AND NEWCASTLE UPON TYNE HEARTH TAX

ADRIAN GREEN

Constance Fraser loved lists, and relished the challenge of mastering the administrative technicalities of the fullest list we have for the population of England before the census of 1801. Although highly regarded as a medieval historian, Constance was adept at administrative history into the sixteenth and seventeenth centuries, having published on the courts of the County Palatine of Durham and the Durham Quarter Sessions up to 1625 (Emsley and Fraser, 1984; Fraser, 1991). Constance's years of teaching adult education classes on Newcastle upon Tyne and Northumberland also made her an expert on the warp and weft of the communities documented so abstractly in the lists of names and numbers recorded in the hearth tax. Constance was therefore first choice as an introducer to the *Northumberland and Newcastle upon Tyne Hearth Tax*, to be published in the British Record Society's hearth tax series, now part of the British Academy's Hearth Tax Project which can be viewed at: <http://www.hearthtax.org.uk/>. Constance's scholarly credentials were further underpinned by her track-record in producing exemplary editions of late medieval and early modern documents. Her painstaking work on six volumes of the Wakefield Court Rolls forms just one part of an enduring published legacy; a legacy recognised in the case of Wakefield by UNESCO on the UK Memory section of their World Register. Constance Fraser edited Volume 1, 1639-40 (with Kenneth Emsley); Volume 5, 1664-65; Volume 11, 1608-09; Volume 13, 1687-88; Volume 14, 1688-89; and Volume 15, 1433-36.

Since the hearth tax volume was intended for use by academic, local and family historians, the task was ideal for an historian who had always combined academic rigour with accessibility; and the hearth tax demands rigour – it is a tricky source to work with, since a grasp of administrative complexity and the historical context is necessary to reliably interpret the data. In addition to marshalling the transcript of the hearth tax for 1666 and approving the mapped data, Constance was asked to write an introduction that would elucidate the patterns revealed by the tax for the economy and society of the city of Newcastle upon Tyne and county of Northumberland, including Berwick upon Tweed and those sections of modern-day Northumberland that were historically part of North Durham. Grace McCombie meanwhile was to provide an account of how the hearth tax related to the rural and urban housing stock of seventeenth-century Northumberland and Newcastle (McCombie, 2006). Owing to a delay of approaching two decades (!) in finalizing the data, this volume was – unsurprisingly in the

circumstances – left unpublished at Constance’s death. No fault of hers, the lengthy stop on finalizing this work was a symptom of the difficulties in completing a large-scale national project with very limited funding. The project, latterly supported by the British Academy, was the brainchild of Margaret Spufford, and is dedicated to publishing hearth tax lists for every part of England and Wales (starting with those counties and towns currently without an adequate edition) (Spufford, 2000). In the latter stages of preparing the *Northumberland and Newcastle upon Tyne Hearth Tax* Constance agreed to allow a somewhat younger scholar to join the project, and I came on board to assist with its completion. Having already seen the *Durham Hearth Tax* into print I was well aware of the work involved, but trepidation at the task was offset by the pleasure of meeting with Grace and Constance to discuss their research. I have learned a great deal from them both. The resulting volume is very much a product of Constance’s scholarship and Grace’s knowledge. Even in her final months Constance continued to take a keen interest, and would be glad to know that her volume will be proceeding to the press for publication in 2016 (Fraser and Green, forthcoming 2016).

The hearth tax was levied twice yearly on each English and Welsh county between 1662 and its abolition in 1689. The tax had a longer history in Scotland and Ireland, where not for the last time tax measures considered unjust by the English were imposed on the Scots and the Irish. Introduced as a measure for raising government revenue under Charles II, the tax was always unpopular and was abolished in England and Wales by William and Mary as a populist gesture after the Glorious Revolution. In the 1690s this fiscal measure continued in Scotland and Ireland, but was replaced for England by a window tax. Less widely resented, the tax threshold was much higher on windows than it had been on hearths, and unlike the hearth tax the window assessors were not required to list those disqualified from paying. Both taxes, nevertheless, have given rise to the notion that hearths and windows were stopped up to avoid tax; a claim which is more often stated than demonstrated. In any case, the great utility of the hearth tax for historians is that as a list of householders it enumerates not only those that paid – and their number of eligible hearths – but also those exempted from paying the tax. This census quality of the hearth tax lists was deliberate, and a tool of government which enabled policy-makers and number-crunchers in Restoration London to keep tabs on England’s population. William Petty devised the measure as a means of direct taxation, believing that the number of hearths in a house was an index of wealth and a proxy for disposable income, and regarded the hearth tax lists returned to the Exchequer as an economic barometer on the realm (Parkinson, 2008). The London lists included occupations in the Exchequer Returns, as a

deliberate attempt to monitor the capital's employment profile (Davies, 2014). The Newcastle Exchequer Returns for the hearth tax do not record occupations, though the routine listing of occupations against baptisms and burials in Newcastle upon Tyne's parish registers during the seventeenth century may well have been intended to serve similar purposes within the town. These have been analysed and triangulated with probate records and the hearth tax by Burn (2014).

That chimneys were regarded nationally as a taxable commodity in the 1660s and 1670s was in large part a consequence of the rebuilding of England's housing stock over the preceding century, encouraged not only by demographic and economic expansion but also the widespread adoption of burning Newcastle coals for house fuel at London and throughout eastern England, wherever coal was marketed inland from the coastal ports and navigable waterways (Spufford, 2006). One might also add that the window tax, which was in effect a higher-rate tax on housing, was also to some extent made possible by Newcastle crown glass fitted into newly fashionable sash windows (Welford, 2010). At any rate, such was the utility of the hearth tax lists for studying England's population that Gregory King, who was involved with William Dugdale in the tax's collection, used the records as the basis for his tables enumerating England's population (Holmes, 1977). They have been studied by students of seventeenth-century society ever since.

While collecting 'chimney money' for the Bishopric of Durham in 1665, King made sketches of Durham city and Bishop Auckland (Green et. al., 2006). These panoramas show a peaceful and settled landscape, and it is a striking feature of the Durham hearth tax that there were no recorded riots in opposition to the tax. This may be explained by a culture of deference towards the restored lord bishop, who also headed the county machinery of government. Alternatively, it may well reflect a deliberate degree of elasticity in the operation of authority on the ground as a means to keep the peace in the Bishopric, where Bishop Cosin's restored powers (particularly his denial of parliamentary representation for Durham) were potentially vulnerable to challenge (Green, 2006). Northumberland was not so quiet, and there was an anti-hearth tax riot in Hexham and in the populous suburb of Sandgate in Newcastle upon Tyne in 1666. To quell the riotous crowd, the mayor of Newcastle announced that only those who were able to pay need do so. 'The mayor, recorder and aldermen all went in the afternoon to appease the tumult, and to explain the intentions of the collectors of the duty, and only to be taken from those who were able'; the collectors were only ordered to take from those who were willing, but the ruder people stoned them away.' (Calendar of State Papers, Domestic, 1666-67, pp.330-

1). From the perspective of the governing class, the mayor was correct to expect willing tax payers since the exemption criteria was explicitly designed to avoid oppressing the poor. From the perspective of those inspected for exemption, however, many found the measure a cause for political protest that may well represent a deep-seated popular concern with politics and the intrusion of tax collectors into the home. We would in any event be wise not to treat the 1666 data as a wholly reliable census. While 1666 is in many ways the fullest return for the county of Northumberland, and can be readily married to the returns for North Durham in 1666, the return for 1665 is a better record for Newcastle and is already in print (Welford, 1911). *The Northumberland and Newcastle upon Tyne Hearth Tax* will compare all surviving lists while publishing the transcript of 1666 for consistency across the region. Mapping the data for 1666 also enables the hearth tax maps already produced for County Durham to be compared with those north of the Tyne. I for one am looking forwards to seeing all of these data sets merged into one map for north-east England as a whole. Ultimately the British Academy Hearth Tax Project will create a map for all of England, and the northern counties are already nearing completion, with hearth tax volumes already published for Westmorland and West Yorkshire, while the North and East Ridings are nearing completion (Philips et. al., 2008; Hey et. al., 2007).

Resistance to tax collection was likely widespread among Northumberland and Newcastle's population and the entry of 'chimney men' into the home was particularly objected to as going against the 'free-born' liberties of the English householder. 'An Englishman's house is his castle' was, after all, a legal aphorism that highlighted the protections of the householder from undue interference by the State under the English common law. Such was the strength of opposition to direct taxation that it was not tried again on England and Wales until the exorbitant costs of war with France in the 1790s prompted the (initially temporary) introduction of an income tax. The contemporary notion that the hearth tax was unjust must caution historians to treat the lists with a wary eye to tax evasion or lenient assessment. That the hearth tax documents are by no means a wholly reliable record of the number of households or the number of hearths can be demonstrated for County Durham, where surviving local constable's lists enables comparison with the final Return made to the Exchequer in London, which reveals a 20 per cent under-recording of households and hearths for the village of Tudhoe (Green, et. al., pp.183-202). The notion that a fifth of the population might be missing, rising in some contexts to an under-recording rate of 40%, as Chris Husbands found for England south of the Humber, reflects the limitations of the seventeenth-century English State

(Husbands, 1985). Moreover, under-recording was inconsistent, and in some places we evidently have an accurate record of all houses in a neighbourhood, though this is far more likely for settlements with local gentry and active parish officials and far less likely for people living away from the established villages and towns (Arkell and Alcock, 2010). For rural Northumberland, which had recently been part of the feuding culture of the Anglo-Scottish borders, there must have been many people living in places outside the recognised settlements who were not listed in the hearth tax.

Even away from the border zone, assessors and collectors faced not only resistant householders, but had to cope with occupancy turnover and the death of householders, which made collection especially difficult when it followed some months – or even years – after the original assessment. An ‘Altered Assessment’ for Newcastle upon Tyne survives for 1670-1, recording the turnover in some 183 properties, with either a change in occupancy or a change in the number of hearths assessed. Even here, though, we would be wise to regard this document as the best that could be achieved, rather than a full account (Green, 2000). For tax farmers and Crown appointed officials alike, the cost of revising and checking assessment lists (rather than simply copying them out), ate into their share of the revenue. But we should do these men the service of recognising the seriousness with which they took their duties, and there is far more evidence for conscientious collection and dealing with problems (many of which arose from attempting to observe the technicalities of the tax), than for corruption in assessment and collection. Such was the complexity of levying a tax on hearths in every household that anomalies were more easily suppressed than reported up the administrative chain. Even the Exchequer at Westminster was ultimately more interested in receiving as much money as possible than expecting a perfect assessment. *Plus ça change*.

The use of pre-existing lists was made all the more complicated by the repeated changes in the administration of the tax, switching between county officials (in 1662-1664), professional collectors known as ‘chimney men’ (1664-1665), then tax farmers (1666-1669), before reverting to the ‘chimney men’ (1669-1674) and then tax farmers again from 1674. Users of the hearth tax should be aware that this change in administration had a direct bearing on the information contained in the hearth tax, and over time the ‘exempt’ listed in the Returns were increasingly those disqualified on the grounds of occupying dwellings with low property values (under 20 shillings market rent per annum) rather than their poverty. The very high levels of exemption in Northumberland and parts of Newcastle in the hearth tax may therefore reflect not so much the poverty of recorded households, as the fact that the yearly rental value

of a holding was likely to be far lower across Northumberland, particularly north of the Tyne valley, than in much of southern England, or even more affluent districts with higher property values between the Humber and the Tyne.

Exemption in the hearth tax was not a straightforward poverty line. It was a complicated business. Certificates of exemption were issued by parish officials both on grounds of poverty as paupers in receipt of poor relief *and* for those who were not ‘paupers’ but were not of sufficient means to pay the poor rate. These people were in relative poverty, able to fend for themselves without direct support from their parish and far from destitute, but not so prosperous as to qualify as local rate payers into the parish funds. Parish officials were required to provide exemption certificates for both the ‘paupers’ and non-rate payers. Separately, tax assessors granted exemption on empty premises and properties of low value. Only properties worth more than 20 shillings rental value per annum were eligible for the tax, and householders worth less than £10 estate in ‘lands, tenements, goods or chattels’ were also exempt by statute (Schürer and Arkell, 1992). The lists of exempt enrolled for the Exchequer are misleadingly simple because they generally either combined the parish ‘poor’ with those granted exemption on ‘property’ grounds. The lists of exempt included paupers, non-rate payers, low rent abodes, and those of ‘small estate’, with the destitute poor not listed at all. Only by examining the actual exemption certificates (which were also returned to central government on printed proformas separately from the main Return), can we differentiate the parish poor from those exempt by statute from the terms of the tax (which also excluded commercial hearths, such as bread ovens) (Arkell, 2010). The *Northumberland and Newcastle upon Tyne Hearth Tax* makes use of surviving exemption certificates to clarify the picture for exemption, which included some of the highest proportions recorded anywhere in England and Wales, at approaching 80 per cent in some parts. But this may not indicate greater poverty in Northumberland and Newcastle so much as relatively low property values.

As will by now be clear, the hearth tax records are best understood by comparing lists from different years, which Constance duly did as part of her preparations for the volume. Analysing and comparing the data across several lists revealed many discrepancies and lacunae which a simple reading of the 1666 document would have missed. Constance also transcribed all surviving probate inventories in the Durham Diocesan Probate Registry listing the household goods for householders identifiable in the Northumberland and Newcastle hearth tax at their decease.

The fruits of this research will be presented in the *Northumberland and Newcastle upon Tyne Hearth Tax*. So too will Constance's analysis of the internal evidence in the hearth tax lists for status designations, notably 'Mr.' (for Master) and 'gent.'. Constance also analysed the pattern for women householders, often identified by the courtesy terms 'Mrs' or 'Ms' (for Mistress). These women householders were usually widows or spinsters rather than married women. Indeed, Mistress (abbreviated to Mrs) did not come to imply marriage until the mid-later eighteenth century.

A further difficulty with the hearth tax is relating the places listed to settlements on the ground. In scrutinising the lists, Constance recognised that the units of assessment in the Northumberland hearth tax were not always consistent with those used in other counties. Instead of basing the assessment on parishes (as was typically the case in southern England where ecclesiastical and civil parishes normally coincide), the township was the civic unit in Northumberland, grouped into the ancient wards of Glendale and Bamburgh in the north, Coquetdale in the middle, then Tynedale, Morpeth and Castle in the south. As in County Durham, the origins of parish formation in the medieval period had created very large parishes, covering vast acreages of ground encompassing several settlements. Unlike Durham, not all the units used in the Northumberland hearth tax for 1666 were recognised townships. As was true of seventeenth-century life in many aspects, County Durham was closer to southern England in its regularities than much of Northumberland north of the Tyne valley, which was still marked by its long history as a border county on the edge of England. As Constance realised, many places in the 1666 hearth tax for Northumberland were in fact lists of estates. This was a significant finding, which points to the role of landlords and land ownership in structuring local society in rural Northumberland in ways different from much of England south of the Tyne. Constance's discovery also created an enormous problem for mapping the hearth tax data, contributing to the delay in finalizing the volume. Nationally, the hearth tax project generally uses civil parish and township maps (often first drawn in the early nineteenth century) as the base for plotting hearth tax units. Given the presence of units with no known township, it took significant effort to match the Northumberland hearth tax data onto a meaningful map, which Constance was determined should be accurate – whatever the delay.

A further issue for mapping the hearth tax data – and for its original collection – was the sheer scale of Northumberland townships, which particularly in the moorland areas could be vast. Thirwall in Tynedale ward was estimated at 7,994 acres; Henshaw at 11,255, and Tarsset at 17,408. Alnham in Coquetdale ward was 9,935 acres. While this reflects relatively

sparse populations on land difficult to cultivate, some lowland townships could be similarly large. Ellingham (3,109 acres), Cramlington (3,493 acres) and Longbenton (3,875 acres), were all between 3,000 and 4,000 acres. Poor soil and drainage encouraged the creation of these large units, but a common factor was landownership. This can also be seen in the 1666 hearth tax, where the assessments were made on units such as 'Whitehouse', 'Boathouse', and 'Nymer's Field', which cannot be located on the ground in relation to recognised townships and must have been single estates (Youngs, 1991; Dickson, 1833). Here, Constance realised, the tax unit was again the estate rather than the township. A Book of Rates survives for Northumberland for 1663 enumerating rentals and rates with proprietor's name (Hodgson, 1820). This is ordered by parish and property, which has enabled the estates to be identified and allocated to their relevant parishes.

The Book of Rates further reveals that the names of resident occupiers were often not those of the landowner, and also that many landowners were not resident in the county. Northumberland's distance from the centre of political power in London ultimately explains the paucity of gentry, though gentlemen with industrial interests were already occupying impressive mansions in a manner akin to the country residences in the counties around London (Stone and Stone, 1984). Compared to southern England, however, there were few great houses of more than fifteen chimneys, and the majority of places show only dwellings of one or two hearths. In the 1666 hearth tax some townships fail to show any substantial house in occupation, but names of known gentleness are identifiable as responsible for one-hearth houses. Ford Castle is one such example, where the estate had recently been divided among co-heirs, and a law suit in 1673 reveals that the co-heirs had apartments in the castle, accounting for the single-hearth attributed to them in the tax.

Five (or in some counties four) hearths was widely accepted in southern England as the threshold for gentry living by William Dugdale and his assistant Gregory King, who as Heralds used the hearth tax records to identify the gentry in each county. In Northumberland, however, Constance discovered that many of the known gentry were returned in the hearth tax as having only one hearth, and were in reality occupying single-hearth apartments in larger houses. For those occupying a whole house, gentlemen and women – including those recognised as Mr. or Mrs. in the towns – might expect to have a house of between four and nine hearths. Between ten and fifteen hearths was a considerable household, and over fifteen hearths might be counted as a 'great house'. The totals for big houses with fifteen or more chimneys were in Castle Ward at Meldon (Sir Francis Ratcliffe, 17 chimneys), Seaton Delaval

(Sir Ralph Delaval, 22 chimneys); in Morpeth ward Bothal Castle (in decay; 27 chimneys, no named occupant), Widdrington Castle (Lord Widdrington, 21 chimneys); in Coquetdale ward Alnwick Castle (no named occupant, 20 chimneys), Callaley Castle (Mr Callaley, 17 chimneys), Cartington Castle (Sir Edward Witherington, 30 chimneys and Lady Witherington, 17 chimneys), Eslington (George Collingwood, 15 chimneys), Harbottle Castle (John Jenyson, 15 chimneys); in Glendale ward Chillingham Castle (no named occupant, 45 chimneys), and in Tynedale ward at Belsay (Sir William Middleton, 15 chimneys), Capheaton (Mr Alan Swinburne, 16 chimneys), Chipchase Castle (Sir Cuthbert Hearon, 23 chimneys), Hexham (Mrs Fenwick, 28 chimneys) and Wallington (Sir William Fenwicke, 24 chimneys). Many of these great houses were also castles, many rebuilt with recent additions in the seventeenth century. Yet, many castles and fortified houses still occupied in the late seventeenth century were abandoned as domestic abodes in the eighteenth and nineteenth centuries, and it is evident from the hearth tax lists that not all the castles known to have been occupied in eighteenth-century Northumberland feature in the hearth tax as recognisable large establishments. Ford Castle, for example, does not figure as a house in the 1666 hearth tax. Other possible contenders are Hebburn bastle, Bellister, and Haughton. Like many a once-magnificent multi-storied timber-framed town-house in Newcastle, these had likely been subdivided into lesser households as one-hearth tenements.

Constance used the extant probate inventories in the Durham diocesan registry to establish a vivid picture of houses recorded in the 1666 hearth tax. An inventory has survived for Mitford Hall with its 15 hearths. This was a new building on a different site from the medieval castle, whose ruins top the nearby hill. When Humphrey Mitford died in 1673 his effects were listed. In the parlour were three Spanish tables, a large frame table, two leather carpets, fifteen leather chairs, and curtains to the window. The hall contained two large common tables, a chimney, two forms and twelve pictures. There was an amply furnished kitchen with brewhouse and servants' chamber, the latter furnished with a bed, two tables, nine chairs, a large glass and chimney and tongs. The dining room contained a table, twelve chairs, and hangings (presumably tapestries, or possibly painted cloth). There were six bedchambers in the main house, including a nursery with four beds, a great chest and a chair, and in the 'new parlour' another – presumably impressive – bedstead. Mr Mitford owned books worth £10 and plate worth £25, with livestock of two horses (£10), three dairy cows (£8 10s.) and seventy sheep (£20) (DPRI/1/1673/M9/1).

At the lower threshold of southern gentry living was Dalston Shaftoe of East Shaftoe, with five hearths in 1666. With a scholar's imagination, Constance recreates the scene: 'His appraisors in 1674 seem to have started at the top of the house, as the inventory begins with the garret with its miscellany of junk (8s.), an upper room (£1), a cupboard and old trunk on the staircase, an attractive dining room with a suite of five tapestry hangings, a little inlaid table, a great inlaid cabinet, two pictures and substantial fire place with brass and iron andirons, fire irons, tongs, shovel, bellows and a pair of brass snuffers (£20). Adjoining it was a lodging chamber with more tapestry hangings, a brass clock in a wainscot case and pictures (£10) and two closets. The parlour contained a variety of leather seats, two large pictures, a small one and an iron grate. The hall contained an iron range. A buck's head and stag's horns decorated the walls as well as hangings and curtains, ample napery, a gilt standing cup with two silver fruit dishes, a small silver tankard, etc (£10) and two looking glasses (£8). There was a well-furnished kitchen, milk-house and buttery. Sadly, Mr Shaftoe had seen better days. At his death he was in debt by £3000 and was owed £90, with a further £119 'desperate' (DPRI/2/1673).

The full range of dwelling types for Northumberland's households will be discussed in the introduction to the *Northumberland and Newcastle upon Tyne Hearth Tax*. Here, let us merely note some further issues in relation to interpreting the hearth tax for Newcastle, whose population had grown exponentially over the seventeenth century on the back of coastal and overseas trade. Population totals for Newcastle can only be estimates, but the hearth tax returns suggest a figure of 12-13,000 in 1665 (Burn, 2014). The 1665 return records 2,510 households, of which 1,472 were liable to pay the tax. The extrapolation to a total population of over 12,000 is based upon multiplying the number of households by 4.25 (assumed mean household size) and inflating by 25 per cent to account for under-recording. Two thirds (62 per cent) of entries in the Newcastle hearth tax for 1665 were assessed on single hearths, with 13 per cent having two hearths, and just 15 per cent in dwellings with more than two heated rooms. A mere 0.01 per cent of hearth tax entries had over ten hearths, pointing to the narrow top and wide breadth of Newcastle's social pyramid. For the town as a whole, 43 per cent were recorded as exempt in 1665, rising to over 70 per cent in Sandgate. Much of the recently settled urban-industrial population was drawn from rural Northumberland and further afield from Scotland, and links with country kin were maintained as river workers on the Tyne returned to assist with the hay in summer or retreated from the slack period in the coal trade over the winter months when the hazards of the North Sea put a stop to the sea-sale coal trade. Seasonal residence, often in temporary lodgings, was yet another complicating factor for assessors of the hearth tax, who

were to collect on the traditional tax and rent days of Michaelmas (29 September) and Lady Day (25 March). Moreover, only those recognised as occupying a household were likely to be included in the hearth tax assessment, with those in lodgings (unless they had control of a cooking hearth and external entrance) quite possibly regarded as ineligible for inclusion, even as exempt households (Wrightson, 2011). Where we find runs of the same surname in the hearth tax, as is common for Sandgate, this probably indicates multiple occupation of a single large house, with the repetition of the same name referring to a single landlord or owner paying. The multiple occupation of buildings is also likely in congested spaces such as Castle Garth. One of the great research opportunities that the publication of the Northumberland and Newcastle hearth tax assessment will bring is the ability to link names in other records with those in the hearth tax lists, enhancing the utility of a range of historical records (see Fraser, 2004).

Sandgate was home to the keelmen who rowed the keels with their cargoes of coals between the staithes up-stream from the Tyne Bridge and below to the larger sea-going colliers anchored at North Shields. Like the shipwrights (whose probate inventories Constance has identified and transcribed), the keelmen were self-employed men running their own commercial enterprise, and while they had the capacity to act in unison as a labour force were not yet a working, so much as a busy, commercial and industrious class. The effects of the keelman Alexander Moor were appraised on 10 March 1670. Their total value was £4 15s 2d. They consisted of a chest, a foot-pace, three chairs, a buffet stool, two small tables, two wooden bowls, a pepper quern, two earthen candlesticks, two cans, a small iron pot, three ‘flowerpots’ (for storing flour), a pair of valences, a bedstead, a rug, valance and bed curtains, an old carpet and bedding, three pictures, a hanging candlestick, a small soothing iron, a pair of barrs, a packing crook, a pair of hearth tongs and a frying pan, along with a half dozen napkins, three pillowbers, one pair of sheets, and two pairs of coarse sheets (DPRI/1/16/1670/M13/1). These were not the goods of an oppressed member of the proletariat, but more likely the faded household of a man too old to work, and the problems facing keelmen unable to work the river would be met later in the century by the building by subscription of the Keelmen’s Hospital. Even so, Sandgate had an exceptionally high exemption rate in the hearth tax, with around 80 per cent of recorded households listed as exempt. Many of these refer to households in properties of low value rather than acute poverty. The prosperous shipwrights with large houses were among Sandgate’s wealthiest residents. Both the chargeable and the character of the

exempt households listed in the hearth tax indicate that Sandgate was more socially stratified than its reputation as a congested and poverty-stricken suburb suggests.

The hearth tax lists are not a reliable record for all the poor in late seventeenth-century Northumberland or Newcastle upon Tyne. In the 1667 Return some places simply refer to ‘poor colliers’ in place of a full list of named households. The anonymity of the seventeenth-century poor to those responsible for making these records is reminiscent of the way in which ‘the poor’ were listed during the 1636 plague that ravaged Newcastle upon Tyne (Wrightson, 2009). In the 1630s and the 1660s, the records indicate a society in Newcastle that was face-to-face and familiar among those above a certain threshold of modest affluence and dignity. Those beneath this threshold were a largely face-less and anonymous crowd of souls to the parish officials, tax collectors and probate appraisers who documented seventeenth-century society. Constance Fraser was in many ways a direct heir to the industrious dignity of those who made these documents. Constance was also not always easy to work with! My initial meetings were accompanied by barbed remarks as she proudly resisted sharing her research. But Constance was already suffering with cancer, and her forthright utterances were forgivable if unforgettable, and we soon reached friendlier terms. Later, when discussing corrections to the hearth tax maps, Constance complained of her “predicament” while resident in a nursing home in Cullercoats; she escaped with characteristic fortitude, and returned to her Tynemouth home to be surrounded by the historical scholarship that sustained her.

BIBLIOGRAPHY

Arkell, T., and Alcock, N. (eds.) (2010) *Warwickshire Hearth Tax Returns: Michaelmas 1670 with Coventry Lady Day 1666*, British Record Society Hearth Tax, Series 7 (with Dugdale Society, vol. 43).

Arkell, T. (2006) Understanding Exemption from the Hearth Tax, pp. 18-21 in Barnwell, P.S. and Airs, M. (eds.), *Houses and the Hearth Tax: The Later Stuart House and Society* (York: CBA Research Report 150).

Burn, A. (2014) *Work and Society in Newcastle upon Tyne, 1600-1710*, Durham University PhD.

Calendar of State Papers, Domestic Series, 1666-67. Preserved in State Paper Department of Her Majesty's Public Record Office (London: HMSO), pp. 330-1.

Davies, M. *et. al.* (eds.) (2014) *The London and Middlesex Hearth Tax*, British Record Society 2 vols., Index Library 129, 130, Hearth Tax series 9.

Dickson, W. (1833) *The Wards, Parishes and Constabularies of Northumberland according to the Ancient Divisions* (Alnwick).

DPRI/1/16/1670/M13/1, Durham University Library, Durham Probate Registry (DPR).

DPR 1/1/1673/M9/1, Durham University Library, Durham Probate Registry (DPR).

DPRI/2/1673, Durham University Library, Durham Probate Registry (DPR), Will Register 9 f.126r. for Dalston Shafto, gentleman, of East Shafto.

Emsley, K., and Fraser, C.M. (1984) *The Courts of the County Palatine of Durham from earliest times to 1971*, (Durham: Durham County Local History Society).

Fraser, C.M. (1991) *Durham Quarter Sessions Rolls, 1471-1625*, (Newcastle upon Tyne: Publications of the Surtees Society, 199).

Fraser, C.M. (2004) The Masters and Mariners of Newcastle upon Tyne in the late seventeenth century, *Archaeologia Aeliana*, 33, pp.161-73.

Fraser, C.M., and Green, A.G. (eds.) (forthcoming, 2016), *The Northumberland and Newcastle upon Tyne Hearth Tax Assessments for 1666*, British Record Society, Index Library, Hearth Tax series.

Green, A.G. (2000) *Houses and Households in County Durham and Newcastle upon Tyne, 1570-1730*, Durham University PhD.

Green, A.G. (2006) The Durham Hearth Tax: Community Politics and Social Relations', pp. 144-54, in Barnwell and Airs, (eds.) *Houses and the Hearth Tax*.

Green, A.G., Parkinson, E., and Spufford, M. (eds.) (2006) *County Durham Hearth Tax Assessment, Lady Day 1666* (London: British Record Society, Index Library 119, Hearth Tax Series 4), frontispiece and p. lxvi.

Hey, D., Giles, C., Spufford, M. and Wareham, A. (eds.) (2007) *West Riding Hearth Tax* (London: British Record Society, Index Library 121, Hearth Tax series 5).

Hodgson, J. (1820) *A History of Northumberland*, Part 3, Volume 1 (Newcastle upon Tyne).

Holmes, G. (1977) Gregory King and the social structure of pre-industrial England, *Transactions of the Royal Historical Society* 5th series, 27, pp. 41-68.

Husbands, C. (1985) *The Hearth Tax and the Structure of the English Economy*, University of Cambridge PhD.

McCombie, G. (2006) Northumberland, Newcastle upon Tyne, Berwick upon Tweed and North Durham: one county, pp. 155-63 in Barnwell and Airs (eds.), *Houses and the Hearth Tax*.

Parkinson, E. (2008) *The Establishment of the Hearth Tax, 1662-1666* (London: Kew, List and Index Society).

Philips, C., Ferguson, C., and Wareham, A. (eds.) (2008) *Westmoreland Hearth Tax*, British Record Society, Index Library 124, Hearth Tax series 6;

Schürer, K., and Arkell, T. (eds.), *Surveying the People: The interpretation and use of document sources for the study of population in the later seventeenth century* (Oxford, 1992).

Spufford, M. (2000) The Scope of Local History and the Potential of the Hearth Tax Returns, *The Local Historian*, vol. 30 (4), pp. 202-221.

Spufford, M. (2006) Chimneys, Wood and Coal, pp. 22-31 in Barnwell and Airs (eds.), *Houses and the Hearth Tax*.

Stone, L., and Stone, J.C.F. (1984) *An Open Elite? England, 1540-1880* (Oxford: Clarendon Press).

Welford, J. (2010) *Functional Goods and Fancies: The Production and Consumption of Consumer Goods in Northumberland, Newcastle upon Tyne, and Durham c.1680-1780*, Durham University PhD.

Welford, R. (1911) Newcastle Household in 1665, *Archaeologia Aeliana* 3rd series, VII, pp. 49-76.

Wrightson, K. (2009) 'That lamentable time': Catastrophe and Community in the Great Newcastle Plague of 1636', pp. 241-264 in Newton, D. and Pollard, A.J. (eds.), *Newcastle and Gateshead before 1700* (Chichester: Phillimore).

Wrightson, K. (2011) *Ralph Tailor's Summer: A scrivener, his city and the plague* (Yale: Yale University Press).

Youngs, F.A. (1991) *Guide to the Administrative Units of England. Volume II: Northern England* (London: Royal Historical Society).